

V General Ledger Account Structure

The general ledger account (GLA) structure is the basic framework for CALSTARS. It provides a control mechanism for the accountability of assets, liabilities, and the investments of the state. Each account is expressed in broad terms. It is further refined by the subsidiary account and additional classifications that provide the data for internal and external reporting requirements and the legal requirements for appropriation accounting.

ACCOUNT STRUCTURE

In CALSTARS, general ledger accounts use a 4-digit numeric code classified in the asset, liabilities, fund balance, expenditures (uses of resources), receipts (sources of resources), and memorandum account structure. The general ledger account structure is designed to provide accountability over the funds maintained by the state and to facilitate reporting.

The CALSTARS general ledger account structure is based on the statewide structure defined in the *Uniform Codes Manual* (UCM). The statewide structure uses three hierarchical reporting levels, with the highest level (Level One) being used by the State Controller's Office (SCO) for financial statement preparation. The second and third levels are used as a means of recording additional levels of detail below Level One. While CALSTARS records financial data at the lowest UCM level, it is not always done through general ledger accounts. For example, additional detail for the Level One General Ledger Account 9000, Appropriation Expenditures or Operating Expenditures and Expenses, is provided through the object code classification structure.

Some general ledger accounts included in CALSTARS, such as most of the accounts in the Special Agency Budgetary Accounts (6200-6299) series, are not specified in the UCM. These accounts provide additional financial processing and reporting capabilities.

FILE SUPPORT STRUCTURE

Each general ledger account is supported by at least one, and in many cases several CALSTARS master files. The History File supports all general ledger accounts. The level of file support for eight of the files is shown for each GLA presented in Exhibit V-1.

The eight CALSTARS files listed in Exhibit V-1 are:

AL - Allotment	GL - General Ledger
AP - Appropriation	GP - Grant Project
CC - Cash Control	OP - Operating
DF - Document File	SF - Subsidiary File

GENERAL LEDGER ACCOUNT DESCRIPTIONS

Each CALSTARS general ledger account is described in Exhibit V-1. The normal balance is shown in the "D/C" column following the account "Title" column. Where no balance is shown, there is a reference within the expanded "D/C" area and a "Description".

SUBSIDIARY ACCOUNTING

The CALSTARS master files post additional general ledger data for many of the CALSTARS general ledger accounts. In some cases it is necessary to record subsidiary general ledger information. Subsidiary accounting may be performed by establishing subsidiary general ledger account numbers and posting the financial transactions using the Subsidiary GLA which also look-up the Level 1 GLA.

Two types of subsidiary accounting are required for CALSTARS general ledger accounts:

- ✧ **Specified general ledger accounts that record inter- and intrafund transactions.** The first four digits of the subsidiary account number is the UCM Fund code assigned to the other fund. For example, General Ledger Account 3100, Due to Other Funds or Appropriations, requires a subsidiary account for each fund that is owed (e.g., **0001** for General Fund, etc.).
- ✧ **Detailed accounts.** In certain cases, CALSTARS uses a summary account (i.e., a UCM Level 1 account) and the UCM requires a Level 2 account below the Level 1 GLA. In these cases, the first four digits of the subsidiary account contains the UCM Level 2 GLA. For example, the Level 1 GLA 1500-Due From Other Governments, requires a Level 2 subsidiary account for each governmental entity (i.e., GLA 1510 for the Federal Government, GLA 1540 for School Districts and GLA 1590 for Other Governmental Entities).

Refer to Exhibit V-1 for the GLA subsidiary account coding requirements.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS											
1110	General Cash (in Agency Accounts with State Treasurer)	D		X			X				Shows cash collected by the agency and deposited or cash to be deposited in its general checking account for remittance to a fund in the State Treasury or refunded to payers. At least once each month receipts are disbursed (remitted) to the State Treasury. Receipts not due to the State are refunded to payers. At the end of the fiscal year an adjustment is made to this account for undeposited receipts, as described under GLA 1190-Cash on Hand.
1120	Agency Trust Fund Cash (in Agency Accounts with State Treasurer)	D					X				Shows trust cash (such as Marketing Act trust, institutional trust, or departmental trust monies) deposited in agency accounts with the State Treasurer that are not remitted to a fund in the State Treasury. Trust cash in an agency account pending remittance to a fund in the State Treasury is recorded in GLA 1110-General Cash. At the end of the fiscal year an adjustment is made to GLA 1120 for undeposited receipts as described under GLA 1190-Cash on Hand.
1130	Revolving Fund Cash (in Agency Accounts with State Treasurer)	D		X	X		X				Shows cash advanced from an appropriation in a State Treasury fund for revolving fund purposes (see SAM Section 8100). The account balance remains the same during the year and will equal the sum of (1) cash on hand, (2) the centralized State Treasury system general checking account balances plus, (3) the Revolving Fund Receivables Ledger balance. In CALSTARS, detail office revolving fund accounting can be recorded during the current fiscal year in Fund 0998. If drawn from a fiscal-year appropriation, at the end of the fiscal year, the agency requests the SCO to return the advance to the State Treasury or journalize the advance as a return to the appropriation from which it was drawn and as a withdrawal from the subsequent fiscal year appropriation. At the end of each fiscal year the change and cash purchase funds and the undeposited receipts are reported in GLA 1190-Cash on Hand.
1140	Cash in State Treasury	D			X		X				For funds that are accounted entirely by one agency or for the Federal Trust Fund (non-shared funds), this account shows the cash balance in the State Treasury to credit the particular fund. For funds that are not accounted for entirely by one agency (shared funds), this account shows the changes in cash flow during the year and is reclassified to GLA 5570-Fund Balance -- Clearing Account, or GLA 5540-Retained Earnings, at year-end based on the Shared Fund Indicators in the D22 Descriptor Table.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1150	Cash in Transit to State Treasury	D		X	X		X				Shows cash disbursed (remitted) by the agency to the State Treasury but not yet credited to the appropriate account by SCO. After receiving notification by SCO that the cash has been deposited into the State Treasury and credited to the fund, the agency records a transaction to reduce the in-transit account balance.
1160	Cash in Agency Accounts--Banks/Savings and Loan Associations	D					X				Shows cash deposited in agency bank/savings and loan association accounts. Deposits may be made in bank/savings and loan association accounts only when specifically authorized by law or the Director of Finance.
1170	Cash in Agency Accounts with U.S. Treasury	D					X				Shows cash deposited in trust with the U. S. Treasury. <i>This account is not currently used in CALSTARS.</i>
1180	Cash with Fiscal Agents	D					X				Shows cash deposited with fiscal agents. Includes deposits made by the State Treasurer for redemption and interest payments on general obligation bonds. <i>This account is not currently used in CALSTARS.</i>
1190	Cash on Hand (in Agency)	D				X	X				During the fiscal year, shows cash or checks that are not normally deposited, such as bid deposits and partial or insufficient receipts which, if deposited, would prejudice the State's right to make further collections. At the end of the fiscal year an adjusting entry is made transferring to this account (1) from GLA 1110-General Cash, the undeposited receipts; (2) from GLA 1130-Revolving Fund Cash, the change and cash purchase funds and the undeposited receipts; and, (3) from other cash accounts, the undeposited receipts.
1210	Deposits in Surplus Money Investment Fund	D					X				Shows cash on deposit in the Surplus Money Investment Fund (SMIF) for interest revenue. SMIF moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit and bankers' acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in GLA 1400-Due From Other Funds or Appropriations.
1220	Repurchase Agreements	D					X				Shows investments in Repurchase Agreements.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1230	Investment in Time Deposits	D					X				Shows investments in time certificates with commercial banks.
1240	Investment in Subscription Deposits	D					X				Shows money deposited as a guarantee to complete the purchase of an issue of securities.
1311	Accounts Receivable-- Abatements	D		X		X	X				Shows amounts due from private persons or organizations that are accounted as abatements of expenditures. For state accounting purposes only certain types of transactions are accounted as abatements. (See SAM Section 10220). Abatement amounts due from other funds/appropriations or other governments are accounted as GLA 1400-Due From Other Funds or Appropriations or GLA 1500-Due From Other Governments.
1312	Accounts Receivable-- Reimbursements	D	X	X		X	X				Shows amounts due from private persons or organizations for goods or services provided that are credited to an appropriation as reimbursements. (Refer to GLA 8100-Reimbursements). Reimbursement amounts due from other funds/appropriations or other governments are accounted as GLA 1400-Due From Other Funds or Appropriations or GLA 1500-Due From Other Governments.
1313	Accounts Receivable-- Revenue	D		X		X	X				Shows revenue receivable from private persons or organizations that when collected will be remitted to the State Treasury to credit a fund but not an appropriation. Accounts receivable as revenue from other funds, appropriations or other governments are accounted as GLA 1400-Due From Other Funds or Appropriations or GLA 1500-Due From Other Governments.
1314	Accounts Receivable-- Operating Revenue	D		X		X	X				Shows operating revenue receivable.
1315	Accounts Receivable-- Dishonored Checks	D				X	X				Shows amounts due from private persons for their dishonored checks.
1316	Accounts Receivable-- Cash Shortages	D					X				Shows amounts due from cashiers for cash shortages. The account is credited when relief from accountability is obtained from the State Board of Control or restitutions are received from cashiers.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1319	Accounts Receivable-- Other	D				X	X				Shows amounts due from private persons or organizations that are not applicable to any other general ledger receivable account. It is also used to record receivables applicable to reverted appropriations. This account may be used by agencies for other purposes only on written approval from the Department of Finance, Fiscal Systems and Consulting Unit.
1320	Accrued Interest Receivable	D				X	X				Shows accrued interest included in the purchase price of securities purchased between interest dates. The applicable portion of the first interest received on such securities is credited to this account rather than to an interest revenue account.
1330	Accounts Receivable-- Loans	D		X		X	X	X		X	Shows the current portion of long-term loans made to individuals or organizations. The noncurrent portion of these loans is shown in GLA 2110-Loans Receivable. "Current" is defined as within the current fiscal year. "Noncurrent" is some term longer than the current fiscal year. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table). This code must be the same as used with GLA 2110. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 133021190000 Loans Receivable--Other must be established to match: <i>nnnn</i> 211021190000 Loans Receivable--Other
1340	Accounts Receivable-- Audit Exceptions	D				X	X				Shows amounts due from non-governmental entities for audit exceptions that are recognized as valid accounts receivable. Audit exceptions due from other governments are accounted as GLA 1500-Due From Other Governments.
1351	Accounts Receivable Postponed Property Tax--Principal	D					X				Shows principal amounts due from private persons for property tax paid by the State on behalf of individuals. These receivables are secured by liens against real property. <i>This account is not currently used in CALSTARS.</i>
1352	Accounts Receivable Postponed Property Tax--Interest	D					X				Shows interest due from private persons on property tax payments made by the State. These receivables are secured by liens against real property. <i>This account is not currently used in CALSTARS.</i>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1360	Retirement Contributions Receivable	D					X				Shows retirement contributions due from members and employers. This account is used only by retirement systems. <i>This account is not currently used in CALSTARS.</i>
1380	Contingent Receivables	D				X	X				Shows the amounts due from private persons or organizations for claims, whether contested or uncontested, when the receivable is uncertain but appears to have a prospect of (1) favorable settlement or (2) becoming a valid receivable (See SAM Sections 8776.1-.12.).
1390	Allowance For Uncollectible Accounts	C				X	X				<p>Shows provision for those receivables that are estimated to be uncollectible. It is used by <i>Proprietary Funds</i>. The allowance account is subtracted from receivables for financial reporting purposes.</p> <p>At year-end, GLA 1390 must be reported by Subsidiary code. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific receivable GLA involved in the transaction. Example (where <i>nnnn</i> = organization code):</p> <p><i>nnnn139013110000</i> Accounts Receivable-Abatements.</p> <p>See Volume 7, Chapter III, section <i>Enter Subsidiaries for GLA 1390 and GLA 1600</i>, for more information.</p>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1400	Due from Other Funds or Appropriations	D	X	X		X	X			X	<p>A summary account of amounts due from other funds or appropriations for: reimbursements, revenue, abatements, and all other transactions expected to be collected within one year (GLAs 1410 and 1420). In CALSTARS, amounts due from other funds or appropriations are shown in the GL File in this summary account.</p> <p>Transaction Codes that post to GLA 1400 require the use of a Subsidiary code. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the fund from which monies are due. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code):</p> <p><i>nnnn14000001xxxx</i> Due From General Fund</p> <p>(The <i>xxxx</i> may be used to identify additional levels of detail as required, however, the title must be the UCM Fund name.)</p> <p>At year-end it includes accruals of amounts due in addition to those receivables recorded during the year. This account also includes the current portion of long-term loans. The noncurrent portion of loans is accounted for in GLA 2120-Advances to Other Funds.</p> <p>At year-end this account is divided into GLA 1410-Due From Other Funds and GLA 1420-Due From Other Appropriations. Refer to Volume 7, Chapter IV, for more information.</p>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1500	Due from Other Governments	D	X	X		X	X			X	<p>A summary account of intergovernmental receivables (GLAs 1510 through 1590). In CALSTARS, intergovernmental receivables are shown in the GL File in this summary account. Transaction Codes that post to GLA 1500 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>150015100000 Due From Federal Government</p> <p><i>nnnn</i>150015400000 Due From School Districts</p> <p><i>nnnn</i>150015900000 Due From Other Governmental Entities</p> <p>Refer to the following detail GLAs 1510 through 1590 for additional information.</p>
1510	Due from Federal Government	See GLA 1500								<p>See GLA 1500. Use Subsidiary code 15100000.</p> <p>Shows amounts due from the Federal Government. It includes: 1) reimbursements for goods or services; 2) revenue; 3) grants-in-aid and shared taxes; and 4) abatements of expenditures (refer to SAM Section 10220).</p> <p>At year-end this account includes accrued revenue, reimbursements and abatements.</p>	
1540	Due from School Districts	See GLA 1500								<p>See GLA 1500. Use Subsidiary code 15400000.</p> <p>Shows amounts due from School Districts under various legal and contractual provisions. It includes amounts due for overpayments of apportionments.</p> <p>This account includes the current portion of long-term loans. The noncurrent portions of loans are accounted for in GLA 2143-Loans to School Districts.</p>	

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1590	Due From Other Governmental Entities	See GLA 1500								See GLA 1500. Use Subsidiary code 15900000 . Shows amounts due from other governmental entities (cities, counties and other special districts) under various legal and contractual provisions. It includes reimbursements, revenue, and abatements. At year-end this account shows: 1) accrued revenue, reimbursements and abatements; and 2) the <u>current</u> portion of long-term loans and advances. The current portion of Davis-Grunsky Act loans and water/beach erosion project advances are shown in this account.	
1600	Provision for Deferred Receivables	C					X			Shows provision for receivables not collectible within one year. Also includes the offset to Accounts Receivables Cash Shortage and Accounts Receivable--Dishonored Checks. At year-end, agencies analyze their receivable balances and make an adjustment for the amounts to be deferred for financial statement purposes. See Volume 7, Chapter II, A-9, A-10 and A-12 Adjusting Entries, for more information. At year-end, GLA 1600 must be reported by Subsidiary code. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific receivable GLA involved in the transaction. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 1600 13190000 Accounts Receivable-Other. See Volume 7, Chapter III, section <i>Enter Subsidiaries for GLA 1390 and GLA 1600</i> , for more information.	
1710	Expense Advance	D				X	X			Shows cash disbursed out of the Office Revolving Fund (ORF) for payment of expenses other than travel or salary advances. During the year this account will only be used in the ORF (Fund 0998). At year-end, this account shows the advancing fund's outstanding advances for travel, salary and other expenses (refer to Volume 7, Chapter II, A-2 Adjusting Entry).	
1712	Travel Advances	D				X	X			Shows travel advances made to employees from the Office Revolving Fund (ORF). <i>This account is only used in the ORF (Fund 0998).</i>	

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1714	Salary Advances	D				X	X				Shows salary advances made to employees from the Office Revolving Fund (ORF). <i>This account is only used in the ORF (Fund 0998).</i>
1720	Other Prepaid Expenses	D					X				Shows other prepaid expenses that are charged to expense during the accounting periods benefited rather than the period in which the payment is made (e.g., Unexpired Insurance).
1730	Prepayments to Other Funds or Appropriations	D	X	X			X			X	<p>Shows the unexpended balance of advance payments made to other appropriations and/or funds. It also shows the unexpended balance of advance payments made to the Architecture Revolving Fund, State Transportation Fund and the Water Resources Revolving Fund for capital improvement or other projects. Governmental Funds record these advance payments as expenditures/ transfers-out at the time the advance is made, however, the accountability for the advance is maintained in this account.</p> <p>Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific fund receiving the prepayment. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code):</p> <p><i>nnnn173000010000</i> Prepayments of General Fund.</p>
1740	Prepayments to Other Governments	D	X	X			X			X	<p>A summary account of intergovernmental prepayments (GLAs 1741 through 1749). In CALSTARS, intergovernmental prepayments are shown in the GL File in this summary account. Transaction Codes that post to GLA 1740 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes (where <i>nnnn</i> = organization code):</p> <p><i>nnnn174017410000</i> Prepayments to School Districts <i>nnnn174017420000</i> Prepayments to Counties <i>nnnn174017490000</i> Prepayments to Other Governmental Entities</p> <p>Refer to GLAs 1741 through 1749 for additional information.</p>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1741	Prepayments to School Districts	See GLA 1740								See GLA 1740. Use Subsidiary code 17410000 . Shows advance payments made to school districts.	
1742	Prepayments to Counties	See GLA 1740								See GLA 1740. Use Subsidiary code 17420000 . Shows advance payments made to counties.	
1749	Prepayments to Other Governmental Entities	See GLA 1740								See GLA 1740. Use Subsidiary code 17490000 . Shows advance payments made to other governmental entities where these advance payments are recorded as expenditures at the time the advance is made. The prepayment amount is fully reserved in GLA 5330-Reserve for Prepaid Items.	
1750	Prepayments to Non-governmental Entities	D	X	X			X			X	Shows advance payments made to non-governmental entities where these advance payments are recorded as expenditures at the time the advance is made. The prepayment amount is fully reserved in GLA 5330-Reserve for Prepaid Items. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table). This code may be specific to each non-governmental agency receiving the prepayment, or a generic code as shown in the example. Example (where <i>nnnn</i> = organization code): <i>nnnn175017500000</i> Prepayments to Non-Governmental Entities.
1910	Merchandise Held for Sale—Stores	D					X				Shows the cost of stores inventories.
1930	Raw Materials	D					X				Shows the cost of raw materials on hand for agencies with manufacturing activities. <i>This account is not currently used in CALSTARS.</i>
1940	Work in Process	D					X				Shows the cost of partially completed products for agencies with manufacturing activities. Sometimes referred to as "Work in Progress" or "Goods in Process". <i>This account is not currently used in CALSTARS.</i>
1950	Finished Goods	D					X				Shows the cost of completed but unsold units on hand for agencies with manufacturing activities. <i>This account is not currently used in CALSTARS.</i>
1960	Manufacturing Supplies	D					X				Shows the cost of manufacturing supplies for agencies that operate stores systems or manufacturing activities. <i>This account is not currently used in CALSTARS.</i>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM ASSETS											
2011	Investment in Securities at Cost	D					X				Shows investments in "no stated rate of interest" debt securities, such as Treasury Bills.
2012	Investment in Securities	D					X				Shows investments in debt securities at face amount other than those recorded at cost in Account No 2011, Investment in Securities at Cost.
2013	Premium on Securities	D					X				Shows the unamortized premium on security purchased at more than face amount. The premium is amortized during the expected holding period of the securities.
2014	Discount on Securities	C					X				Shows the unaccumulated discount on securities purchased at less than face amount. The discount is accumulated during the expected holding period of the securities.
2016	Investment in Public Works Board Building Certificates	D					X				Shows investments in Public Works Board Building Certificates. <i>This account is not currently used in CALSTARS.</i>
2017	Investment in Building Certificate--Local Agencies	D					X				Shows investments in Building Certificates for local agencies. <i>This account is not currently used in CALSTARS.</i>
2021	Investment in Common Stock	D					X				Shows investments in common stocks. <i>This account is not currently used in CALSTARS.</i>
2022	Investment in Preferred Stock	D					X				Shows investments in preferred stock. <i>This account is not currently used in CALSTARS.</i>
2031	Investment in Mortgage Installment Loans	D					X				Shows investments in mortgage installment loans at face amount. <i>This account is not currently used in CALSTARS.</i>
2032	Mortgage Loans in Default	D					X				Shows mortgage loans in default. <i>This account is not currently used in CALSTARS.</i>
2033	Premium on Mortgage Loans	D					X				Shows the unamortized premium on mortgage loans purchased at more than face amount. The premium is amortized during the expected holding period of the mortgage loan. <i>This account is not currently used in CALSTARS.</i>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM ASSETS (Continued)											
2034	Discounts on Mortgage Loans	C					X				Shows the unamortized discounts on mortgage loans purchased at less than face amount. The discount is amortized during the expected holding period of the mortgage loan. <i>This account is not currently used in CALSTARS.</i>
2040	Investment in Interfund Building and Construction Loans	D					X				Shows investments in state buildings and other state capital outlay projects. <i>This account is not currently used in CALSTARS.</i>
2050	Investment in Real Estate	D					X				Shows real estate investments held for the production of revenue. <i>This account is not currently used in CALSTARS.</i>
2055	Unapplied Investments-Mortgages	D					X				Shows mortgage investments held for the production of revenue. <i>This account is not currently used in CALSTARS.</i>
2060	Investment in Annuities	D					X			X	Shows investments in annuities.
2065	Investment in Investment Agreements	D					X			X	Shows investments in agreements. The Subsidiary code identifies the Bond Issue or investment agreement contract number.
2070	Investment in Financial Futures	D					X				Shows investments in financial futures. <i>This account is not currently used in CALSTARS.</i>
2090	Investments - Other	D					X			X	Shows other investments. The Subsidiary code identifies the company or plan.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM ASSETS (Continued)											
2110	Loans Receivable	D					X			X	<p>A summary account of long-term loans receivable (GLAs 2111 through 2119). In CALSTARS, long-term loans receivable are shown in the GL File in this summary account. Transaction Codes that post to GLA 2110 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn21102111 xxxx</i> Veterans Farm and Home Loan Contracts</p> <p><i>nnnn21102112 xxxx</i> Student Loans Receivable</p> <p><i>nnnn21102113 xxxx</i> Construction Loans</p> <p><i>nnnn21102114 xxxx</i> Construction Loans--in Default</p> <p><i>nnnn21102119 xxxx</i> Loans Receivable--Other</p> <p>(The xxxx and the Subsidiary code title may be used to identify specific loan recipients.)</p> <p>Refer to the following detail GLAs 2111 through 2119 for additional information.</p>
2111	Veterans Farm and Home Loan Contracts	See GLA 2110								See GLA 2110. Use Subsidiary code 2111xxxx . Shows the noncurrent portion of loans to veterans from the Veterans Farm and Home Building Fund of 1943.	
2112	Student Loans Receivable	See GLA 2110								See GLA 2110. Use Subsidiary code 2112xxxx . Shows the noncurrent portion of unpaid loans made to students and the unrecovered litigation costs concerning the collection of delinquent repayments that have been charged to the delinquent borrowers. Loans made from appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable.	
2113	Construction Loans	See GLA 2110								See GLA 2110. Use Subsidiary code 2113xxxx . Shows the noncurrent portion of construction loans made to borrowers to finance housing developments.	

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM ASSETS (Continued)											
2114	Construction Loans--In Default	See GLA 2110								See GLA 2110. Use Subsidiary code 2114xxxx . Shows those construction loans that are in default.	
2119	Loans Receivable--Other	See GLA 2110								See GLA 2110. Use Subsidiary code 2119xxxx . Shows the noncurrent portion of loans made to individuals or organizations, not otherwise classified. Loans made from appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable.	
2120	Advances to Other Funds	D					X			X	Shows the noncurrent portion of repayable advances (loans) to other funds. Advances made from appropriated funds to other funds are fully reserved in GLA 5340-Reserve for Advances. The current portion of repayable advances (loans) is shown in GLA 1400-Due From Other Funds or Appropriations. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific fund receiving the advance. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): nnnn212000010000 Advances of General Fund.
2130	Interfund Construction Loans Receivable	D					X			X	Shows the noncurrent portion of construction loans receivable from other funds. Loans made from appropriated funds to other funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable. The current portion of interfund loans is shown in GLA 1400-Due From Other Funds or Appropriations. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the fund from which the interfund construction loan is received. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): nnnn213000010000 Interfund Construction Loans Receivable from General Fund.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM ASSETS (Continued)											
2140	Loans to Other Governments	D					X			X	<p>A summary account of loans to other governments (GLAs 2143 and 2149). In CALSTARS, loans to other governments are shown in the GL File in this summary account. Transaction Codes that post to GLA 2140 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>21402143xxxx Loans to School Districts</p> <p><i>nnnn</i>21402149xxxx Loans to Other Governmental Entities</p> <p>(The xxxx and the Subsidiary code title may be used to identify specific loan recipients.)</p> <p>Refer to GLAs 2143 and 2149 for additional information.</p>
2143	Loans to School Districts	See GLA 2140								See GLA 2140. Use Subsidiary code 2143xxxx .	
Shows the noncurrent portion of long-term loans made to school districts. Loans made from the appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable. The current portion of loans is shown in GLA 1500-Due From Other Governments, Subsidiary 15400000.											
2149	Loans to Other Governmental Entities	See GLA 2140								See GLA 2140. Use Subsidiary code 2149xxxx .	
Shows the noncurrent portion of long-term loans made to other governmental entities (e.g., cities, counties and special districts). Loans made from appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable. The current portion of long-term loans is shown in GLA 1500-Due From Other Governments, Subsidiary 15900000. This account includes the noncurrent portion of Davis-Grunsky Act loans and water/beach project advances.											

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
FIXED ASSETS											
2310	Land	D					X				Shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency. Land assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts, typically Fund 0997 by Fund Detail. For Governmental Funds, the offset is GLA 5200-Investment in General Fixed Assets.
2321	Buildings	D					X				Shows the cost or appraised value of state-owned improvements (buildings and other structural improvements, and nonstructural improvements) under the jurisdiction of the particular agency.
2329	Accumulated Depreciation--Buildings	C					X				Shows accumulated depreciation on buildings. Used primarily by <i>Proprietary Funds</i> . This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2331	Improvements Other Than Buildings	D					X				Shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular agency. Examples of such improvements are roads, bridges, etc.
2332	Toll Highway Crossings	D					X				Shows the cost or appraised value of toll bridges, toll tunnels, and toll ferries as described in the Streets and Highways Code. This account may be used only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2333	Utility Plant In Service	D					X				Shows the capitalized cost of completed facilities included in the California Water Resources Development System. This account may be used only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2339	Accumulated Depreciation--Improvements Other Than Buildings	C					X				Shows Accumulated Depreciation on improvements other than buildings. Used primarily by Proprietary Funds. This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
FIXED ASSETS (Continued)											
2341	Equipment	D					X				Shows the cost or appraised value of state-owned equipment that is under the jurisdiction of the particular agency. Equipment assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts.
2349	Accumulated Depreciation—Equipment	C					X				Shows accumulated depreciation on equipment. This account is used primarily by <i>Proprietary Funds</i> . This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2350	Construction Work in Progress	D					X				Shows the amount expended on capital outlay projects that are not yet completed and, therefore, cannot be capitalized in the property accounts.
INTANGIBLE ASSETS											
2410	Intangible Assets	D					X				Shows the cost of State-owned intangible assets. Used primarily by Proprietary Funds. Intangible assets include copyrights and patents.
2490	Accumulated Amortization--Intangible Assets	C				X	X				Shows the accumulated amortization of intangible assets.
DEFERRED CHARGES AND OTHER ASSETS											
2600	Deferred Charges	D					X				Shows revolving fund disbursements to be charged to the succeeding fiscal year appropriation, as of June 30 each year. See Volume 7, Chapter II, <i>Year-end Adjusting Entries</i> section.
2710	Permanent Cash Revolving Fund	D					X				Shows permanent cash advances made to an agency from a fund. This is <u>not</u> an advance made from an appropriation.
2720	Securities and Other Property Held in Trust	D				X	X				Shows property other than cash held in trust by the agency. It includes securities held in trust such as bank passbook accounts or certificates of deposit to guarantee compliance with certain state requirements. It does <u>not</u> include surety bonds or other similar instruments. This account is used regardless of whether the agency or State Treasurer's Office holds the property for safekeeping.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2730	Deposits in Condemnation Proceedings	D					X				Shows deposits in the Condemnation Deposits Fund and in courts pertaining to condemnation suits on which final settlement has not yet been made either from the Condemnation Deposits Fund or from other funds. These deposits are fully reserved in GLA 5390-Other Reserves. <i>This account is not currently used in CALSTARS.</i>
2740	Inventory of Surveyed Equipment	D				X	X				Shows the estimated sales value of surveyed property on hand at the end of any fiscal year that is budgeted for replacement during the next fiscal year. It is used only by funds which will purchase the asset in the new year. Receipts from the sale are abated to this fund for the fiscal year just ended (A-1 Entry).
2771	Veterans Farm and Home Construction Contracts Authorized--Unissued	D					X				Shows outstanding commitments for homes being constructed for veterans by contractors. This account balance is offset in GLA 2780-Provision For Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2772	Loans Authorized -- Unissued	D					X				Shows loans authorized but unissued. This account balance is offset in GLA 2780-Provision for Unissued Authorized Securities. It may be used only after receiving written approval from the Department of Finance, Fiscal Systems and Consulting Unit. <i>This account is not currently used in CALSTARS.</i>
2773	Building Certificates Authorized-Unissued	D					X				Shows unissued certificates authorized pursuant to the State Building Construction Act of 1955. This account balance is fully offset in GLA 2780-Provision For Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2774	Bonds Authorized--Unissued	D				X	X				Shows bonds authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.
2775	Notes Authorized--Unissued	D					X				Shows notes authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities. <i>This account is not currently used in CALSTARS.</i>
2776	Commercial Paper Authorized--Unissued	D					X				Shows short-term debt instruments authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2780	Provision for Unissued Authorized Securities	C					X				Offsets GLAs 2771 through 2776.
2790	Other Assets	D					X			X	Shows assets not otherwise classified. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2800	Amount Available in Debt Service Funds	D					X				An account in the General Long-Term Debt Account Group that shows assets available for the retirement of general long-term debt. <i>This account is not currently used in CALSTARS.</i>
2910	Amount to be Provided for Retirement of General Obligation Long-Term Debt	D					X				An account in the General Long-Term Debt Account group that shows amounts to be provided from taxes or other general revenues to retire outstanding general obligation long-term debt.
2920	Amount to be Provided for Other Long-Term Debt	D					X				An account in the General Long-Term Debt Account Group that offsets certain other large long-term liabilities under special circumstances, usually where one fund records the liability but the obligation will be paid from the resources of another fund or from a future appropriation. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
CURRENT LIABILITIES											
3010	Accounts Payable	C				X	X				Shows amounts due to private persons or organizations for all outstanding obligations for goods and services received for which claims have not been filed with the SCO. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts. Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds or Appropriations (GLAs 3110 through 3120) or Due to Other Governments (GLAs 3210 through 3290).
3020	Claims Filed	C				X	X				Shows claims that have been filed with the SCO. The balance of this account is increased when claims are filed (TC 360) and is reduced when Notices of Claims Paid, Form CD-102, issued by the SCO, are posted.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3021	Claims in Process	C			X		X				Shows pending claims in CALSTARS that have not been filed as claim schedules. Entries to this account are generated by CALSTARS to reflect transactions that have been recorded in expenditure accounts but not produced on claim schedules. CALSTARS agencies are required to review, validate and release the items before claim schedule production. When claims have been produced by the system and are filed with the SCO, a financial transaction to reduce this account balance and increase GLA 3020-Claims Filed, will automatically be recorded (TC 360).
3030	Compensation Benefits Payable	C				X	X				Shows compensation benefits payable by Proprietary Funds.
3040	Notes Payable	C					X				Shows the current portion of long-term notes payable. The noncurrent portion of long-term notes is shown in GLA 4300- Notes Payable. <i>This account is not currently used in CALSTARS.</i>
3050	Bonds Payable	C					X				Shows the current portion of long-term bonds payable. The noncurrent portion of long-term bonds is shown in GLA 4400-Bonds Payable. <i>This account is not currently used in CALSTARS.</i>
3110	Due to Other Funds or Appropriations	C				X	X			X	<p>Amounts recorded in this account are for: All outstanding obligations (for goods or services received) to other funds or appropriations, the liability of payer funds for transactions between funds or appropriations, and the current payable portion of long-term loans. At year-end it includes accruals of amounts due to other funds or appropriations in addition to those recorded during the year. The noncurrent portion of loans is shown in Advances and Loans Payable (GLAs 4000 through 4022).</p> <p>Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts due to each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code):</p> <p style="padding-left: 40px;"><i>nnnn</i>311000010000 Due to General Fund.</p> <p>At year-end, this account is segregated into GLA 3114-Due to Other Funds and GLA 3115-Due to Other Appropriations. Refer to Volume 7, Chapter IV, for more information.</p>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3120	Prepayments from Other Funds or Appropriations	C					X			X	Shows the amount of prepayments received from other funds or appropriations. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts received from each fund or appropriation. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 312000010000 Prepayment from General Fund.
3130	State Income Tax Withheld	C				X	X				Shows the amount of State Income Tax that has been withheld from payments to vendors that are reportable or waiting for remittance to the Franchise Tax Board.
3210	Due to Federal Government	C				X	X				Shows the amount due to the federal government for goods and services provided and other current obligations.
3215	Federal Income Tax Withheld	C				X	X				Shows the amount of Federal Income Tax that has been withheld from payments to vendors that are reportable or waiting for remittance to the IRS.
3220	Due to Local Government	C				X	X				Shows the amount due to local governments for goods and services provided and other current obligations.
3230	Liability for Local Sales Tax Collections	C					X				Shows the liability to local governments for sales tax collections made by the State Board of Equalization. <i>This account is not currently used in CALSTARS.</i>
3290	Due to Other Governmental Entities	C				X	X				Shows the amount due to other governmental entities under various legal and contractual provisions.
3310	Accrued Interest Payable	C				X	X				Shows the interest accrued to date on outstanding bonds or similar obligations of the State.
3320	Dividends Payable	C					X				Shows dividends declared by agencies, which represent a refund to insurance policy holders. <i>This account is not currently used in CALSTARS.</i>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3400	Advance Collections	C					X			X	<p>A summary account of advance collections (GLAs 3410 through 3430). In CALSTARS, advance collections are shown in the GL File in this summary account. Transaction Codes that post to GLA 3400 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>340034100000 Revenue Collected in Advance</p> <p><i>nnnn</i>340034200000 Reimbursements Collected in Advance</p> <p><i>nnnn</i>340034300000 Operating Revenue Collected in Advance</p> <p>Refer to the following detail GLAs 3410 through 3430 for additional information.</p>
3410	Revenue Collected in Advance	See GLA 3400.								See GLA 3400. Use Subsidiary code 34100000 . Shows revenue collected but not yet earned.	
3420	Reimbursements Collected in Advance	See GLA 3400.								See GLA 3400. Use Subsidiary code 34200000 . Shows reimbursements collected but not yet earned.	
3430	Operating Revenue Collected in Advance	See GLA 3400.								See GLA 3400. Use Subsidiary code 34300000 . Shows operating revenue collected but not yet earned.	
3500	Liabilities for Deposits	C					X			X	<p>A summary account of deposit liabilities (GLAs 3510 and 3520). In CALSTARS, deposits are shown in the GL File in this summary account. Transaction Codes that post to GLA 3500 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>350035100000 Deposits</p> <p><i>nnnn</i>350035200000 Project Deposits</p> <p>Refer to the following detail GLAs 3510 and 3520 for additional information.</p>

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3510	Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code 35100000 . Shows the liabilities for cash or other property held in Trust and Agency Funds for depositors, includes guarantee deposits.
3520	Project Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code 35200000 . Shows the liability of the Architecture Revolving Fund, State Highway Account, State Transportation Fund and Water Resources Revolving Fund for advance payments received from other funds for specific projects.
3610	Pooled Money Investment Account Loans Payable	C				X	X				Shows the balance of outstanding Pooled Money Investment Account Loans. This account is used primarily by agencies with Bond funds.
3710	Cash Overages	C					X				Shows cash overages not yet refunded to payers or applied as revenue.
3720	Unapplied Remittances	C					X				Shows remittances to the State Treasury not yet applied to Operating Revenue nor identified as overpayments. <i>This account is not currently used in CALSTARS.</i>
3730	Uncleared Collections	C				X	X				Shows collections deposited into the State Treasury but recorded in this account because the purpose is unknown. These collections must be reviewed to determine whether they should be applied as receipts or refunded to the payer.
3740	Overpayments Refundable to Employers	C					X				Shows the liability for refunds to employers. <i>This account is not currently used in CALSTARS.</i>
3750	Unapportioned Taxes	C					X				Shows apportionments due to other funds or local governments. <i>This account is not currently used in CALSTARS.</i>
3760	Accrued Leave Time	C				X	X				Shows the liability for vacation and compensatory time off earned but not taken. It is used in certain Trust and Agency Funds, certain Enterprise Funds, and other funds that accrue vacation and compensatory time off when earned or at the end of the fiscal year.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3790	Other Current Liabilities	C					X				Shows current liabilities not otherwise classified. This account may be only used upon written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
LONG TERM LIABILITIES											
4010	Advances from Other Funds	C					X			X	Shows the noncurrent portion of long-term repayable amount of advances (loans) received from other funds. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts received from each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 4010 00010000 Advances from General Fund.
4021	Interfund Building Certificates Payable	C					X			X	Shows the noncurrent portion of the long-term liability of the Public Buildings Construction Fund to other funds for certificates issued pursuant to the State Building Construction Act of 1955. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts payable to each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 4021 00010000 Interfund Building Certificates Payable to the General Fund.
4022	Interfund Building and Construction Loans Payable	C					X			X	Shows the noncurrent portion of the long-term liability for building and construction loans (evidenced by documents other than certificates issued pursuant to the State Construction Act of 1955). Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts payable to each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): <i>nnnn</i> 4022 00010000 Interfund Building and Construction Loans Payable to the General Fund.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM LIABILITIES (Continued)											
4200	Installment Contracts	C					X			X	<p>A summary account of installment contract liabilities (GLAs 4210 and 4220). Installment and lease/purchase contract liabilities are shown in the GL File in this summary account. Transaction Codes that post to GLA 4200 require the use of a Subsidiary code. The Subsidiary codes must be established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>420042100000 Installment Contracts Payable</p> <p><i>nnnn</i>420042200000 Lease/Purchase Contracts</p> <p>Refer to GLAs 4210 and 4220 for additional information.</p>
4210	Installment Contracts Payable	See GLA 4200								See GLA 4200. Use Subsidiary code 42100000 . Shows the amount payable for installment contracts.	
4220	Lease/Purchase Contracts	See GLA 4200								See GLA 4200. Use Subsidiary code 42200000 . Shows the amount payable for lease/purchase contracts.	
4300	Notes Payable	C					X			X	A summary account of notes payable (GLAs 4310 through 4330). <i>These accounts are not currently used in CALSTARS.</i>
4410	Bonds Payable	C					X			X	Shows the bonds outstanding at face amount. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.
4420	Bonds Payable -- Premium	C					X			X	Shows unamortized premium on bonds sold at less than the face amount. The discount is amortized over the life of the bond. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.
4430	Bonds Payable -- Discount	C					X			X	Shows unamortized discount on bonds sold at less than the face amount. The discount is amortized over the life of the bond. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
LONG TERM LIABILITIES (Continued)											
4700	Other Long-Term Liabilities	C					X				Shows long-term liabilities not otherwise classified.
FUND EQUITY											
5100	Capital Contributions	C					X			X	<p>A summary account of capital contributed to Proprietary and Fiduciary Funds (GLAs 5110 through 5190). In CALSTARS, capital contributions are shown in the GL File in this summary account.</p> <p>Transaction Codes that post to GLA 5100 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where <i>nnnn</i> = organization code):</p> <p><i>nnnn</i>510051100000 Contributions in Aid to Construction</p> <p><i>nnnn</i>510051200000 Contributions by Federal Grants</p> <p><i>nnnn</i>510051300000 Contributions by State Grants</p> <p><i>nnnn</i>510051900000 Other Contributions</p> <p>Refer to the following detail GLAs 5110 through 5190 for additional information. <i>This account is not currently used in CALSTARS.</i></p>
5110	Contributions in Aid to Construction	See GLA 5100								See GLA 5100. Use Subsidiary code 51100000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds in Aid to Construction. <i>This account is not currently used in CALSTARS.</i>	
5120	Contributions by Federal Grants	See GLA 5100								See GLA 5100. Use Subsidiary code 51200000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a federal grant. <i>This account is not currently used in CALSTARS.</i>	
5130	Contributions by State Grants	See GLA 5100								See GLA 5100. Use Subsidiary code 51300000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a state grant. <i>This account is not currently used in CALSTARS.</i>	

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
FUND EQUITY (Continued)											
5190	Other Contributions	See GLA 5100								See GLA 5100. Use Subsidiary code 51900000 . Shows permanent fund capital contributed to Proprietary and Fiduciary Funds not otherwise classified. It includes permanent working capital advanced by other funds without a requirement that the advance be repaid.	
5200	Investment in General Fixed Assets	C					X			Used by Governmental Funds that account for assets on an "expenditure" basis to show the State's investment in general fixed assets. Agencies must enter the Fund Detail code (established in the D23 Descriptor Table) when recording in Fund 0997 to indicate the fund source of the asset acquisition. This account is the offset GLA to the separate set of self-balancing accounts.	
5330	Reserve for Prepaid Items	C					X			This account is used to segregate a portion of fund balance to show that prepaid items do not represent available spending resources even though they are a component of net current assets.	
5340	Reserve for Advances	C					X			This account is used to segregate a portion of fund balance to show that the noncurrent portion of long-term repayable advances (loans) to other funds do not represent available spending resources because they are not current assets.	
5350	Reserve for Encumbrances	C					X			This account is used to segregate a portion of fund balance for expected expenditures.	
5380	Reserve for Noncurrent Loans Receivable	C					X			This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term loans receivable.	
5390	Other Reserves	C					X			Shows fund balance reserves not otherwise classified. It is used as a reserve for GLA 2730-Deposits in Condemnation Proceedings. Other items may be included in this account only on written approval from the Department of Finance, Fiscal Systems and Consulting Unit.	

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
FUND EQUITY (Continued)											
5410	Reserve for Bond Retirement	C					X				Shows the reserves for debt service. This account is used only by Proprietary Funds. When reserves for Principal, Interest, and Other are required to be segregated, a separate account within the GLA 5410 series should be established. Separate accounts may be used only after receiving written approval from the Department of Finance, Fiscal Systems and Consulting Unit.
5420	Reserve for System Improvements	C					X				Shows retained earnings reserved for system improvements in accordance with the terms of a revenue bond indenture. This account is used only by Proprietary Funds.
5510	Fund Balance--Appropriated	C					X				Shows fund balance that has been appropriated for expenditure in the annual budget.
5520	Fund Balance--Continuing Appropriations	C					X				Shows fund balance that is continuously appropriated for expenditure.
5530	Fund Balance--Unappropriated	C					X				Shows fund balance of Governmental Funds available for appropriation. Agencies recording transactions for the General Fund or for other funds <u>not</u> accounted entirely by one agency must use GLA 5570-Fund Balance--Clearing Account. At year-end, revenue and expenditure accounts are closed to this account.
5540	Retained Earnings	C					X				Shows the accumulated earnings of Proprietary Funds.
5570	Fund Balance--Clearing Account	D or C					X				Shows each agency's shared equity (net assets or liabilities) of particular funds in the State Treasury <u>not</u> accounted entirely by one agency. This account is not used during the fiscal year. At year-end the balance (the net of agency remittances to or disbursements from the particular funds in the State Treasury) of GLA 1140-Cash in State Treasury is transferred to this account. Revenue and expenditure accounts are closed to this account.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
BUDGETARY ACCOUNTS											
6110	Appropriations	C		X			X				Shows the authorization to make expenditures or incur commitments. This account is equivalent to the Controller's Appropriations account. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6120-Appropriations--Offset.
6120	Appropriations--Offset	D					X				Offsets GLA 6110-Appropriations.
6130	Allotments	C	X				X				Shows a part of an appropriation to be expended for a particular purpose. It is used by State agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6140-Allotments--Offset.
6140	Allotments--Offset	D					X				Offsets GLA 6130-Allotments.
6150	Encumbrances	D	X	X		X	X	X	X		Shows unliquidated encumbrances chargeable to appropriations or other budgetary authorizations. This account is offset by GLA 6155-Encumbrances--Offset.
6151	Allocated Encumbrances--Annual	D	X	X			X		X		Shows unliquidated encumbrances balance at year end that is allocated and chargeable to final appropriations or other budgetary authorizations. This account is offset by GLA 6156-Allocated Encumbrances--Offset. (Used for Year-end encumbrance allocation.)
6152	Start-of-Year Encumbrance	C		X			X				Shows the amount of unliquidated encumbrances allocated as of the previous year-end to final appropriations or other budgetary authorizations. This account is offset by GLA 6157-Start-of-Year Encumbrances--Offset.
6153	Reserve for Future Commitments	C		X			X				Shows the amount of encumbrances carried forward to the new appropriation year for continuing appropriations. This account is offset by GLA 6158-Reserve for Future Commitments--Offset.
6155	Encumbrances--Offset	C					X				Offsets GLA 6150-Encumbrances.
6156	Allocated Encumbrances--Offset - Annual	C					X				Offsets GLA 6151-Allocated Encumbrances--Annual.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6157	Start-of-Year Encumbrance--Offset	D					X				Offsets GLA 6152-Start-of-Year Encumbrances.
6158	Reserve for Future Commitments--Offset	D					X				Offsets GLA 6153-Reserve for Future Commitments.
6160	Allocated Encumbrances - Monthly	D	X	X			X	X	X		Shows unliquidated monthly encumbrances balance allocated and chargeable to appropriations or other budgetary authorizations. This account is offset by GLA 6161-Allocated Encumbrances--Offset - Monthly.
6161	Allocated Encumbrances--Offset - Monthly	C					X				Offsets GLA 6160-Allocated Encumbrances - Monthly.
6170	Obligations	D	X	X		X	X		X		Shows estimated obligations chargeable to appropriations or other budgetary accounts. This account balance is offset by GLA 6180-Obligations--Offset.
6171	Start-of-Year Payable	C		X			X				Shows amount of Accrued Payables carried forward into new fiscal year. This account balance is offset by GLA 6181-Start of Year Payable--Offset.
6180	Obligations--Offset	C					X				Offsets GLA 6170-Obligations.
6181	Start-of-Year Payable--Offset	D					X				Offsets GLA 6171-Start-of-Year Payable.
6201	Payroll Clearing Account	D					X				This account is used as a clearing account for distributing payroll charges to appropriations. It should be zero at the end of each month.
6202	Compensatory Time Off (CTO) Earned	C					X				Shows the cumulative amount of compensatory time off that has been earned but not taken. This account is offset by GLA 6203-Compensatory Time Off Earned--Offset.
6203	Compensatory Time Off (CTO) Earned--Offset	D					X				Offsets GLA 6202-Compensatory Time Off Earned.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6210	Budget Plan, Expenditure	C					X		X		This memorandum account displays the total amount of the expenditure budget plans issued by an agency. This account is offset by GLA 6220-Budget Plan, Expenditure--Offset.
6211	Budget Plan, Reimbursement	D					X		X		This memorandum account displays the total amount of the reimbursement budget plans issued by an agency. This account is offset by GLA 6221-Budget Plan, Reimbursement--Offset.
6212	Budget Plan, Revenue	D					X		X		This memorandum account displays the total amount of the revenue budget plans issued by an agency. This account is offset by GLA 6222-Budget Plan, Revenue--Offset.
6220	Budget Plan, Expenditure--Offset	D					X				Offsets GLA 6210-Budget Plan, Expenditure.
6221	Budget Plan, Reimbursement--Offset	D					X				Offsets GLA 6211-Budget Plan, Reimbursement.
6222	Budget Plan, Revenue--Offset	D					X				Offsets GLA 6212-Budget Plan, Revenue.
6224	Budget Projections	C					X	X	X		This memorandum account displays the total amount of budget projections entered for reporting purposes. This account is offset by GLA 6225-Budget Projections--Offset.
6225	Budget Projections--Offset	D					X				Offsets GLA 6221-Budget Projections.
6230	Estimated Reimbursements	D	X	X			X		X		Shows the balance of reimbursements that an agency estimates will be received. This account is offset by GLA 6240-Estimated Reimbursements--Offset.
6231	Estimated Revenue	D		X			X	X	X		Shows the balance of revenue that an agency estimates will be received. This account is offset by GLA 6241-Estimated Revenue--Offset.
6240	Estimated Reimbursements--Offset	C					X				Offsets GLA 6230-Estimated Reimbursements.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6241	Estimated Revenue--Offset	C					X				Offsets GLA 6231-Estimated Revenue.
6242	Direct Post to Reportable Payment File	D				X	X				This memorandum account displays the total amount that posted directly to the Reportable Payment File. This General Ledger Account is maintained on a fiscal year basis. This account is offset by GLA 6243-Direct Post to Reportable Payment File--Offset.
6243	Direct Post to Reportable Pmt File--Offset	C					X				Offsets GLA 6242-Direct Post to Reportable Payment File.
6245	Federal Authorization	D			X		X				Shows amount authorized per the AUD-10A. Used by agencies with Federal Trust Funds only. This account balance is offset by GLA 6246-Federal Authorization--Offset.
6246	Federal Authorization--Offset	C					X				Offsets GLA 6245-Federal Authorization.
6250	Pending Appropriations Revisions	C		X			X				Identifies revisions to appropriations that are in process but not yet approved. It does not increase appropriation authority. This account is offset by GLA 6260-Pending Appropriation Revision--Offset.
6260	Pending Appropriations Revisions--Offset	D					X				Offsets GLA 6250-Pending Appropriation Revisions.
6270	Reserved Appropriations	D		X			X				Shows the appropriation balance that has been reserved and is not available for incurring encumbrances or expenditures. This account is offset by GLA 6275-Reserved Appropriations--Offset.
6275	Reserved Appropriations--Offset	C					X				Offsets GLA 6270-Reserved Appropriations.
6280	Budget Allowable Costs (Projects Only)	C					X	X	X		Displays the budget normally associated with costs eligible for reimbursement under federal grant agreements. This account is offset by GLA 6295-Budget--Offset Account (Projects Only).

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6290	Budget Other Costs (Projects Only)	C					X	X	X		Displays the project budget not normally eligible for reimbursement under Federal grant or other agreements. This account is offset by GLA 6295-Budget--Offset Account (Projects Only).
6295	Budget--Offset Account (Projects Only)	D					X				Offsets GLA 6280-Budget Allowable Costs, and GLA 6290-Budget Other Costs (Projects Only).
6297	Allocation Clearing Account	D or C		X			X				Shows the Pending Plan of Financial Adjustment (PFA) generated by the cost allocation process that has not been cleared.
6299	Revenue/Expense Clearing	0					X				This account provides a mechanism for entering revenue and expenditure data where there is no cash collection or disbursement. To be used by <i>Proprietary Funds</i> only. <u>This account should always have a zero balance.</u>
CALSTARS MEMORANDUM ACCOUNTS											
6901	Performance Data-Planned	C					X				This account is used by CALSTARS to track planned performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6902	Performance Data-Actual	D					X	X	X		This account is used by CALSTARS to track actual performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6905	Planned Performance Data/Statistics	C					X	X	X		This account is used by CALSTARS to track planned performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6907	Dollar Value of Performance Data-Actual	D					X		X		This account is used by CALSTARS to track actual financial data. This account balance is offset by GLA 6910-Dollar Value of Performance Data Actual--Offset.
6909	Performance Data--Offset	C					X				Offsets GLA 6901-Performance Data-Planned, and GLA 6902-Performance Data - Actual.
6910	Dollar Value of Performance Data Actual--Offset	C					X				Offsets GLA 6907-Dollar Value of Performance Data - Actual.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
SOURCES OF FINANCIAL RESOURCES											
8000	Revenue or Operating Revenue	C		X			X	X	X		Shows revenue or operating revenue collected or accrued for the current fiscal year. At year-end it includes revenues collected or accrued for it by other funds. It does not include revenues collected in advance for subsequent fiscal years or revenues collected for other funds. Supplemental detailed reports by revenue source are produced by CALSTARS based on the UCM Receipt (Source) code coded with revenue transactions.
8100	Reimbursements	C	X	X			X	X	X		Shows intradepartmental, interdepartmental and external reimbursements. Federal Funds received from Federal sources in the posting fund are classified as Revenue, GLA 8000. Transfers of Federal Funds from other State agencies (pass-through) are posted to this account as Interdepartmental Reimbursements. Supplemental reports by reimbursement source are produced by the system based on the UCM Receipt (Source) code coded for reimbursement transactions.
USES OF FINANCIAL RESOURCES											
9000	Appropriation Expenditures or Operating Expenditures and Expenses	D	X	X			X	X	X		Shows the expenditures of Governmental Funds and expenses of Proprietary Funds. For Governmental Funds, expenditures are chargeable to appropriations and executive orders available for expenditure during the fiscal year. For Proprietary Funds, operating expenses relate directly to the fund's primary service activities. These funds are accounted on an expense rather than expenditure basis. In CALSTARS, supplemental reports by expenditure/expense category and object are produced based on the UCM Object (Object Detail) code coded with expenditure transactions.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
OTHER FINANCIAL SOURCES/USES											
9811	Operating Transfers In	C		X			X	X	X	X	<p>Shows the amount transferred and/or receivable from other funds of: (1) Receipts and/or accruals from other funds that are accounted as revenues of the transferor fund; (2) Amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is an intermediary for convenience in disbursing operations; (3) Amounts to be disbursed where the fund of final disbursement is <u>not</u> a Governmental Fund, such as the State Payroll Revolving Fund; and, (4) Surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund.</p> <p>Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts transferred from each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code):</p> <p><i>nnnn981100010000</i> Transfers In - General Fund.</p>
9812	Operating Transfers Out	D		X			X	X	X	X	<p>Shows the amount transferred and/or payable to other funds of: (1) Revenue collected and/or accrued for other funds; (2) Amounts that are revenue for the collecting fund; (3) Amounts to be disbursed by the transferee fund where the transferee fund holds the amounts for some time and is <u>not</u> just an intermediary for convenience in disbursing operations; and, (4) Surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund.</p> <p>Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts transferred to each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code):</p> <p><i>nnnn981200010000</i> Transfers Out - General Fund.</p>
9821	Interfund Interest Revenue	C					X	X	X		Shows interest collected and/or accrued on interfund building and construction loans or other loans between state funds.
9822	Interfund Interest Expense	D		X			X	X	X		Shows interest expense on interfund building and construction loans and other loans between State agencies.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
OTHER FINANCIAL SOURCES/USES (Continued)											
9830	Other Sources	C		X			X	X	X		A summary account of other financing sources. In CALSTARS, other sources are posted to this summary account for General Ledger reporting purposes. Supplemental reports by source are produced based on the UCM Receipt Code coded with these transactions.
9840	Other Uses	D		X			X				A summary account of other financing uses. Supplemental reports by financing uses are produced based on the UCM Object Code coded with transactions. <i>This account is not currently used in CALSTARS.</i>
9841	Interest on Bonds	D or C	X	X			X	X	X	X	Shows the premium or discount on bonds sold as interest cost/expense (normally done by Treasurer). Used for both general obligation and revenue Bonds.
9844	Loan Principal Disbursement	D	X	X			X	X	X		Shows the payments for loan principal disbursements to other governments, local agencies or individuals.
9891	Refunds to Reverted Appropriations	C		X			X		X		Shows the abatements and reimbursements credited to reverted appropriations; and the abatements and reimbursements remitted as such to the State Treasurer but not deposited into the State Treasury until after the reversion date of the appropriation.
9892	Prior Year Revenue Adjustments	C	GLA not used								To account for the net difference between the amount of revenue accrued and reported at year end and the actual amount of revenue collected. <u>The Prior Year Revenue Adjustments GLA is not supported in CALSTARS.</u> Supplemental reports of revenues by Enactment Year (ENY) are produced to provide this information.
9893	Prior Year Appropriation Adjustments	D	GLA not used								To account the difference between expenditures, abatements, and reimbursements accrued as of the previous June 30 and the actual expenditures, abatements, and reimbursements as they are processed during the current fiscal year for appropriations no longer available for encumbrances. <u>The Prior Year Appropriation Adjustments GLA is not supported in CALSTARS.</u> Supplemental reports of expenditures and reimbursements by ENY are produced to provide this information.
9894	Surplus Adjustments	D	GLA not used								Shows adjustments to surplus for which no other income or expenditure is provided. <u>This account is not supported in CALSTARS.</u>
9998	Start of System-Clearing Account	0					X				Provides a mechanism for loading beginning general ledger account balances into CALSTARS. This account should have a zero balance after all beginning balances are loaded.